

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

	:	
In re:	:	Chapter 11
	:	
BEARINGPOINT, INC., <i>et al.</i> ,	:	Case No. 09-10691 (REG)
	:	
Debtors.	:	
	:	
	:	
JOHN DEGROOTE SERVICES, LLC.,	:	
	:	
Plaintiff,	:	Adv. No. 10-02880 (REG)
	:	
vs.	:	
	:	
3M COMPANY, INC.,	:	
	:	
Defendant.	:	

SO ORDERED STIPULATION REGARDING MEDIATION

Having held a scheduling conference on April 21, 2010 (the “Scheduling Conference”) in the above-captioned adversary proceeding; and with the appearances of all interested parties noted in the record of the Hearing; the Court finds and determines the following:

A. On March 2, 2010, Plaintiff John DeGroote Services, LLC, in its capacity as Liquidating Trustee of the BearingPoint, Inc. Liquidating Trust (the “Liquidating Trustee”) filed the above-captioned adversary proceeding against 3M Company, Inc. (“3M”) (hereinafter, individually, “Party” and, collectively, the “Parties”);

B. On April 21, 2010, during the Scheduling Conference, the Parties agreed to mediate the disputes between them;

C. By letter agreement dated May 10, 2010, the Parties have partially settled the above-captioned matter, resolving 3M's administrative expense claim and one of the two transfers claimed by the Liquidating Trustee to be preferential;

D. Under the letter agreement, the Parties agreed to submit the remaining claim for Early Neutral Evaluation ("ENE"), followed by mediation if necessary, consistent with the Southern District of New York General Order M-390;

NOW THEREFORE, in furtherance of the Court's instructions, the parties hereto, by and through their undersigned counsel, agree and stipulate as follows:

1. The Liquidating Trustee will file an amended complaint in accordance with its agreement with 3M.

2. The Parties hereby agree to present the remaining claim in the above-captioned matter to ENE consistent with Southern District of New York General Order M-390, which is attached hereto as **Exhibit 1**;

3. In the event that the remaining claim is not resolved through ENE, the Parties will agree to expeditiously select a mutually agreeable mediator (the "Mediator") and jointly retains said mediator to provide mediation services to them as to this remaining claim (the "Mediation");

4. The Mediation shall be non-binding and conducted pursuant to Southern District of New York General Order M-390;

5. The Mediator shall not have the authority to render a decision that shall bind the parties;

6. The Parties are not obligated to agree to any proposals which are made during the Mediation;

7. No Party shall be bound by anything said or done during the Mediation unless either a written and signed stipulation is entered into or the Parties enter into a written and signed agreement;

8. The Mediator may meet in private conference with less than all of the parties;

9. Both the Liquidating Trust and 3M reserve their right to seek and obtain discovery pursuant to the Federal Rules of Bankruptcy Procedure.

10. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

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- and -

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Counsel for 3M Company

SO ORDERED.

Dated: New York, New York
June 9, 2010

s/ Robert E. Gerber
ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE